

9595 Red Bird Lane
Alpharetta, GA 30022
August 4, 2010

The Honorable James M. Peck
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004
Courtroom ~~604~~ 601

Re: Lehman Brothers Holdings, Inc., Chapter 11, Case No. 08-13555; (JMP) Thirty-First Omnibus Objection to Claims (Insufficient Documentation Claims). Claimant Name: William H. Smith, Claim No. 9187. Basis for claim: 155 shares of Lehman Brothers Capital Trust VI purchased through UBS Financial Services, Inc. on March 9, 2006 in the amount of \$3,932.95.

Letters are being sent to the Debtors' Attorneys, who are listed at the end of this letter.

Dear Honorable Peck:


This is in response to Weil, Gotshal, and Manges LLP letter dated July 19, 2010 advising of claims to be disallowed and expunged.

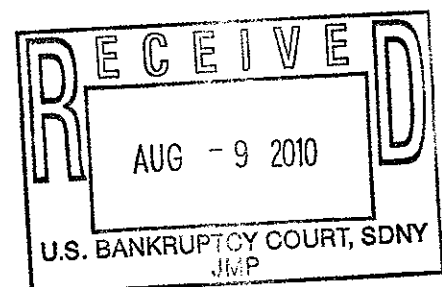
Please be advised that I, William H. Smith, Claim No. 9187 in the amount of \$3,932.95, **DO HEREBY OBJECT AND/OR DISAGREE WITH THE DEBTORS' THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION CLAIMS) CHAPTER 11, CASE No. 08-13555 (JMP)**

My original Claim No. 9187 covers Lehman Brothers Capital Trust VI sold to me by Lehman Brothers through the UBS Financial Services, Inc. **The only documentation I received was a Confirmation of Purchase, which I am enclosing.** Also enclosed is a copy of a UBS statement listing Lehman Brothers Capital Trust VI owned by me. After changing brokerage firms, the stock now appears on statements from Morgan Keegan, Inc., one of which is also enclosed. **This is the only documentation I have describing my Capital Trust VI bought on March 9, 2006 in the amount of \$3,932.95.**

I would appreciate an early acknowledgement of this response.

Sincerely,


William H. Smith



The Honorable James M. Peck
August 4, 2010
Page 2.

Letters and documentation sent to attorneys as listed below:

Weil Gotshal & Manges, LLP
767 Fifth Avenue, New York, New York 10153
(Attn: Shai Waisman, Esq.)
Attorneys for Debtors

The Office of the United States Trustee for the Southern District of New York
33 Whitehall Street, 21st Floor
New York, New York 10004
(Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq.,
Linda Riffkin, Esq., Tracy Hope Davis, Esq.)

Milbank, Tweed, Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, New York 10005
(Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.,
Attorneys for the official committee of unsecured creditors appointed in these cases.)

Enclosures

Confirmation

PAGE 1 OF 1

Account Number AX 34374
Universal ID: 2999732100M
Your Financial Advisor
H TIMOTHY MCKANE
404-760-3000/

MR WILLIAM H. SMITH
9595 RED BIRD LANE
ALPHARETTA GA 30022-7101

00011279

Important. Please retain for your records.



We confirm the following transaction(s):

Trade activity		Trade date	Date processed	Payment date/ Settlement date				
BOUGHT		03/09/2006	03/09/2006	03/14/2006				
Reference no.	Quantity/ Face value	Description	Price	Gross amount	Commission/ Mark-up	Accrued interest	Other Fees and charges	Total amount
35014	155	LEHMAN CAP TRUST VI 6.2400% CALLABLE PFD YTC = 6.125 YTM = 6.214	24.8500000 CALLABLE 011810 @	\$3,851.75 25.00	\$75.95		\$5.25	\$3,932.95
SYMBOL LEHPRN CUSIP NO. 52520X208 Location of Execution: 01 Capacity: Agent								
Total:		155		\$3,851.75	\$75.95		\$5.25	\$3,932.95

It is important that you retain this trade confirmation for your tax and financial records. When remittances/securities are due, they must be received by us at the address above on or before the payment/settlement date. Payments not received by the settlement date may be subject to a late settlement fee. Please indicate your account number on your check or correspondence. Make checks payable to UBS Financial Services Inc. Please see the back of this confirmation for additional terms and definitions applicable to this transaction.

UBS Financial Services Inc. is an indirect subsidiary of UBS AG and an affiliate of UBS Securities LLC.

UBS FINANCIAL SERVICES INC.
3455 PEACHTREE RD, NE
SUITE 1700
ATLANTA, GA 30326

0011021668 000001786000112798390140 0 0001E

ACCOUNT STATEMENT

JUNE 01 - JUNE 30, 2010

ACCOUNT | WILLIAM H SMITH | 30990469

ACCOUNT HOLDINGS

Cash

0.17%

DESCRIPTION	CURRENT PRICE	CURRENT VALUE	AVERAGE COST	TOTAL COST BASIS	UNREALIZED GAIN (LOSS)	EST ANNUAL INCOME	YIELD %
Cash							
REGIONS FDIC							
Total Cash & Margin		\$325.67				N/A	N/A
		\$18.88				N/A	0.05%
		\$344.55				N/A	N/A

Fixed Income

51.88%

Preferred Trust Securities

DESCRIPTION	SYMBOL / CUSIP	QUANTITY	CURRENT PRICE	CURRENT VALUE	AVERAGE COST	TOTAL COST BASIS	UNREALIZED GAIN (LOSS)	EST ANNUAL INCOME	YIELD %
BAC CAPITAL TR V 6% 11/03/34	055184204	650.000	\$19.920	\$12,948.00	\$25.47	\$16,556.75	(\$3,608.75) LT	\$975.00	7.53%
SERIES CUMUL PRD/QRTLY PAY B/E									
CALL 11/3/09 @25.00 BAA3/BB-									
Acquired: Various									
BAC CAPITAL TRUST X 6.25%	055189203	611.000	\$20.520	\$12,537.72	\$20.45	\$12,494.95	\$42.77 ST	\$954.68	7.61%
1ST CALL 3/29/11 @25 NYSE									
Acquired: 01/13/2010									
CORPORATE ASSET BACKED CORP	12676Q206	488.000	\$20.450	\$9,979.60	\$23.92	\$4,976.26	(\$477.26) ST	\$732.00	7.33%
6% CLA CERTF. GOLDMAN SACHS						\$6,700.00	(\$1,219.40) LT		
CAPITAL									
Acquired: Various									
CITIGROUP CAPITAL XX 7.875%	173085200	200.000	\$24.000	\$4,800.00	\$25.00	\$5,000.00	(\$200.00) LT	\$393.75	8.20%
PFD DUE 12/15/67-QRTLY PAY									
CALL 12/15/12 @25.00									
Acquired: 11/19/2007									
CITIGROUP CAPITAL XVII 6.35%	17311H209	160.000	\$19.500	\$3,120.00	\$25.00	\$4,000.00	(\$680.00) LT	\$254.00	8.14%
DUE 3/15/67 PRFD/QRTLY PAY									
CALL 3/15/12 @25.00									
Acquired: 02/28/2007									
GENERAL ELEC CAP CORP 6.05%	365622469	400.000	\$25.110	\$10,044.00	\$25.00	\$10,000.00	\$44.00 LT	\$605.00	6.02%
02/06/2047 QUARTERLY PAY NYSE									
1ST CALL 2/6/12 @25									
Acquired: 01/30/2007									
JPM CHASE CAP XXIV 6.875%	48123W209	160.000	\$25.180	\$4,028.80	\$25.00	\$4,000.00	\$28.80 LT	\$275.00	6.82%
8/1/2047 QRTLY PAY									
CALL 08/01/12 @25/EXT MTY: 2077									
Acquired: 07/26/2007									
LEHMAN CAP TR VI 6.24% 1/18/54	52520X208	155.000	\$0.052	\$8.06	\$25.37	\$3,932.95	(\$3,924.89) LT	N/A	N/A
SERIES PRD/QRTLY PAY/CALLABLE									
1/18/10 @25.00 (CAA2/BBB+)									
Acquired: 03/09/2006									
MORGAN STANLEY CP IV 6.25%	617462205	200.000	\$21.320	\$4,264.00	\$24.81	\$4,963.25	(\$699.25) LT	\$312.49	7.32%
QTRLY PFD 1ST PAY 7/1/03									
CALL 4/21/08 @ 25									
Acquired: 07/22/2004									



CUSTOMER NAME WILLIAM H SMITH
STATEMENT PERIOD 01/01/2007 - 01/31/2007
ACCOUNT NUMBER 30990469

ACCOUNT STATEMENT

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ACCOUNT HOLDINGS

Cash & Cash Equivalents 0.93 %

DESCRIPTION	MARKET VALUE 01/31/2007	EST. ANNUAL INCOME	YIELD %
CASH	\$389.19	N/A	
REGIONS FDC	\$75.01	\$3.38	4.51
ESCROW BALANCE	\$0.01	N/A	
Total Cash & Cash Equivalents	\$464.21	\$3.38	

Other Securities 99.07 %

DESCRIPTION	CUSIP	QUANTITY	EST. PRICE ON 01/31/2007	EST. VALUE ON 01/31/2007	AVERAGE COST	TOTAL COST BASIS	UNREALIZED GAIN(LOSS)	EST. ANNUAL INCOME	YIELD %
BAC CAPITAL TR V 6% 11/03/34 SERIES CUMUL PRD/ORTLY PAY CALL 11/3/09 @25.00 (AA3/A-)	BACPRY	650.000	\$24.460	\$15,899.00	N/A	N/A	\$0.00	\$975.00	6.13
CORPORATE ASSET BACKED CORP 6% CIA CERTIF. GOLDMAN SACHS CAPITAL	GVA	268.000	\$23.880	\$6,399.84	N/A	N/A	\$0.00	\$402.00	6.28
LEHMAN CAP TR VI 6.24% 1/18/54 SERIES PRD/ORTLY PAY/CALLABLE 1/18/10 @25.00 (A2/B88+)	LEHPRN	155.000	\$24.870	\$3,854.85	N/A	N/A	\$0.00	\$241.80	6.27
MORGAN STANLEY CP IV 6.25% QTRLY PRD 1ST PAY 7/1/03 CALL 4/21/08 @ 25 (A1/A-)	MWVG	200.000	\$25.050	\$5,010.00	N/A	N/A	\$0.00	\$312.49	6.23
MORGAN STANLEY CAP TRUST 6.60% 10/15/66 SERIES PRD/ORTLY PAY CALL 10/15/11 @25 (A2/A-)	MSZ	180.000	\$25.360	\$4,057.60	N/A	N/A	\$0.00	\$272.83	6.72
NATL RURAL UTILITY CFC CALL 02/15/10 @25.00 (B88+/A3) QTRLY PAY/NEW ISS PRDS	NRU	213.000	\$24.140	\$5,141.82	N/A	N/A	\$0.00	\$316.83	6.16

M O R G A N K E E G A N

Investment Account

NZDA016076-X1256
8390140 - 00000000

Account Number: AX 34374 11
Universal ID: 2999732100M

0005851 02 AV 0.530 040NZDA
MR WILLIAM H. SMITH
9595 RED BIRD LANE
ALPHARETTA GA 30022-7101



Bulletin board
BE PREPARED FOR 2007. THIS MONTH'S INVESTMENT INTELLIGENCE CONTAINS OUR MARKET OUTLOOK FOR THE NEW YEAR AS WELL AS KEY INFORMATION FOR TAX-YEAR 2006. CALL YOUR FA TO DISCUSS. VISIT OUR WEB SITE AT WWW.UBS.COM.

Asset summary		
Refer to the disclosure on the back of the first page for information on assets excluded from this summary.		
	% of portfolio	Value
Money funds/sweep options	.21	105,740.39
Preferred securities	99.79	49,357,071.68
Net invested assets	100.00	\$ 49,462,811.52
Plus cash balance		151,520.39
Value on December 29		\$ 49,614,331.91

Your Financial Advisor
MODICA, ANTHONY J.
404-760-3000/800-234-9928

UBS Financial Services Inc.
3455 PEACHTREE RD, NE
SUITE 1700
ATLANTA, GA 30326

NZDA016076-X1256 - 1206 - AX - 0

December 2006

This month at a glance	
Value on November 30	\$ 49,480.61
Value on December 29	\$ 49,614.33
Cash/Money fund and other sweep option balance in 12/29 value	\$ 257.26*

* UBS Bank deposit balances are FDIC-insured in accordance with FDIC rules, and are not protected by SIPC.
See the back of the first page for details and information regarding deposit balances.

Earnings summary	
Earnings below are classified as taxable or non-taxable based on the tax status for the specific security on which the earnings are received and does not attempt to reflect your account's tax status or reporting requirements. Use only official tax reporting documents (e.g. 1099) for tax reporting purposes. The classification of private investment distributions can only be determined by referring to the official year-end tax reporting document provided by the issuer.	
	Year-to-date

	Current period	
Taxable		
Dividends	\$ 151.52	\$ 2,415.95
Interest	.22	2.48
Total taxable security earnings	\$ 151.74	\$ 2,418.43
Total current year security earnings	\$ 151.74	\$ 2,418.43
Net security earnings	\$ 151.74	\$ 2,418.43

Investment objectives	
The following return objective and risk profile(s) describe overall goals for this account. For each account held, you must provide one return objective, one primary risk profile and, if applicable, a secondary risk profile. A full description of the alternatives is included on the back of the first page. If you have questions regarding these objectives, disagree with or wish to change them, please notify your Financial Advisor or Branch Manager at your branch office, in writing or by telephone.	
Return objective:	Current income & capital appreciation
Risk profile:	Primary: Moderate Secondary: Conservative



Account Number: AX 34374 11
Your Financial Advisor
MODICA, ANTHONY J.
404-760-3000/800-234-9928

Investment Account

Statement Period: December 2006

NZDA016077-02
8390140-000008

Asset portfolio

Prices, income and current values may be approximate. Refer to the disclosure on the back of the first page.

Quantity/face value	Description	Contract premium	Price	Current value	Est income
105.740	UBS BANK USA DEP ACCT			105.74	
	Opening balance \$ 105.52 Avg yield 1.08% Int period 11/07 - 12/06				
268	CABCO GOLDMAN SACHS 6.0000%		24.590	6,590.12	
	DUE 02/15/34 CALLABLE				
650	BAC CAPITAL TRUST V 6% TRUST PFD DUE11/03/34		24.830	16,139.50	
	CALLABLE				
155	LEHMAN CAP TRUST VI 6.24% CALLABLE PFD		25.190	3,904.45	
200	MORGAN STANLEY CAP IV 6.2500%		25.050	5,010.00	
	DUE 04/01/33 CALLABLE				
160	MORGAN STANLEY 6.6000% DUE 10/15/66		25.270	4,043.20	
	CALLABLE 10/15/11@25.00				
213	NATL RURAL UTILITIES 5.9500%		24.150	5,143.95	
	DUE 02/15/45 CALLABLE				
131	ROYAL BANK OF SCOTLAND PLC SER Q 6.750% PREFERRED CLBL PAR		26.350	3,451.85	
	VALUE - 25.00 USD				
200	USB CAPITAL 6.6000% DUE 09/15/66		25.370	5,074.00	
	CALLABLE 09/15/11@25.00				
	Total			\$ 49,462.81	\$ 2,892.42

Notice of availability

Independent, third-party research on certain companies covered by UBS Research is available to customers of UBS in the United States at no cost. Customers can access this research at www.ubs.com/independentresearch or call 1-877-208-5700 to request that a copy of this research be sent to them.

Activity

Refer to the disclosure on the back of the first page regarding the Price/Value presented for restricted securities.

Date	Activity	Description	Quantity	Price / Value / Comment	Amount
11/30		Balance forward		\$.00
12/07	DEPOSIT	UBS BANK USA DEPOSIT ACCOUNT AS OF 12/06/06			-.22
12/07	INTEREST	UBS BANK USA DEPOSIT ACCOUNT	.220		.22
		AS OF 12/06/06			
12/15	DIVIDEND	USB CAPITAL 6.6000% DUE 09/15/66		ON 200	96.25
		CALLABLE 09/15/11@25.00			
12/18	DEPOSIT	UBS BANK USA DEPOSIT ACCOUNT	96.250		-96.25
12/28	WITHDRAWAL	UBS BANK USA DEPOSIT ACCOUNT	-96.250		96.25

Continued on page 3